the previous year, and on account of charitable institutions Rs. 5,10,522 as against Rs. 4,09,975. The total on both accounts was Rs. 14,12,301, as against Rs. 11,26,022. The increase of Rs. 2,86,279 was almost wholly due to the conversion into money of taxation in kind, already referred to by me. The matter requires a little explanation. Previous to the abolition of taxation in kind, a portion of the land revenue was collected in the shape of paddy. The value of this paddy was receipted in the Sirkar land revenue accounts at 6 chs. per para, that being the old commutation rate. The paddy was issued to the Devaswoms and Oottupuras at the same rate of 6 chs. per para; in other words, when paddy was issued to these institutions, the institutions were debited with the value of the paddy supplied, calculated at 6 chs. per para. When Government resolved to abolish taxation in kind, the question of the rate at which the conversion should be made was anxiously considered, and in view to the fact that, since the commutation rate was fixed, the price of paddy had so considerably risen, it was resolved to fix the rate of commutation at 11 chs. per para. The result was that the paddy which, antecedent to the conversion, went into the land revenue accounts as a receipt at 6 chs. per para, has since the conversion been going into the same account at 11 chs. per para, and in consequence there has been an enhancement of the land revenue demand by over 2 lakhs of rupees. This has been already referred to. Another consequence of the change has been that the Devaswoms and Oottupuras, which hitherto have been getting their supply of paddy at 6 chs. per para, have to buy the same in the open market at about thrice the old rate and, in consequence, the expenditure of these institutions has risen by nearly three lakhs of rupees. I mention these circumstances in detail, as Government are anxious that it should not be supposed that there has been any sudden development in the expenditure on the religious and charitable institutions now maintained by them. The whole question of these institutions is being carefully enquired into by one of our most reliable officers and, till his report is received and considered by Government, a discussion in regard to these institutions will, in the opinion of Government, be premature.

18. Excise.—Under the head of Excise come Abkari, Tobacco, Opium and Ganja revenue. There was no alteration of system in any of these branches of revenue during the year. The total excise revenue rose from Rs. 19,64,223 to Rs. 21,38,184. The increase was roughly Rs. 1¾ lakhs.

19. Salt.— The salt consumed in Travancore is partly manufactured within the State, partly imported from Bombay and a very small quantity also comes from Tuticorin. It has been the aim of the Department to encourage salt manufacture within the State and popularise the home-made salt; but it has to be remembered that nearly 70 per cent. of the salt consumed in Travancore comes from Bombay. This cannot be helped, as throughout North Travancore the inclination of the people is for the foreign article. The total quantity of salt which went into consumption during the year was a little over 8,65,000 maunds, as against 8,21,000 maunds in the previous year. Notwithstanding, however, the increased consumption, the salt revenue fell from Rs. 13,53,523 to Rs. 12,02,081. The fall of about a lakh and half of rupees was due to the reduction of the duty from Rs. 1½ to Re. 1 per maund.

LIBRARY ARCHIVES Kerala Legislative Assembly